

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.ustreas.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Name of trust (or decedent's estate)

Employer identification number

Fill In Fiduciary's Name and Address Only If You Are Filing This Form Separately and Not With Form 1041.

Name and title of fiduciary

Telephone number (optional)

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Number, street, and room or suite no. (If a P.O. box, see instructions.)

City, state, and ZIP code

If you are filing this form for the final year of the estate or trust, check this box. ☐

1 Total amount of estimated taxes to be allocated to beneficiaries. Enter here and on Form 1041, line 24b \blacktriangleright \$

2 Allocation to beneficiaries:

| (a) No. | (b) Beneficiary's name and address | (c) Beneficiary's identifying number | (d) Amount of estimated tax payment allocated to beneficiary | (e) Proration percentage |
|--|---------------------------------------|---|---|-----------------------------|
| 1 | | | | % |
| 2 | | | | % |
| 3 | | | | % |
| 4 | | | | % |
| 5 | | | | % |
| 6 | | | | % |
| 7 | | | | % |
| 8 | | | | % |
| 9 | | | | % |
| 10 | | | | % |
| 3 Total from additional sheet(s) | | | 3 | |
| 4 Total amounts allocated. (Must equal line 1, above.) | | | 4 | |

Sign Here Only If You Are Filing This Form Separately and Not With Form 1041.

Under penalties of perjury, I declare that I have examined this allocation, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of fiduciary or officer representing fiduciary

Date

Section references are to the Internal Revenue Code.

General Instructions

Purpose of Form

A trust or, for its final tax year, a decedent's estate may elect under section 643(g) to have any part of its estimated tax payments (but not income tax withheld) treated as made by a beneficiary or beneficiaries. The fiduciary files Form 1041-T to make the election. Once made, the election is irrevocable.

How To File

Attach Form 1041-T to Form 1041 **only** if you are making the election with **Form 1041**, U.S. Income Tax Return for Estates and Trusts. Otherwise, file Form 1041-T separately.

When To File

For the election to be valid, a trust or decedent's estate must file Form 1041-T by the 65th day after the close of the tax year as shown at the top of the form. If the due date falls on a Saturday, Sunday, or legal holiday, file on the next business day. For a calendar year trust or decedent's estate, that date is March 6, 2001.

Period Covered

File the 2000 form for calendar year 2000 and fiscal years beginning in 2000 and ending in 2001. If the form is for a fiscal year or a short tax year, fill in the tax year space at the top of the form.